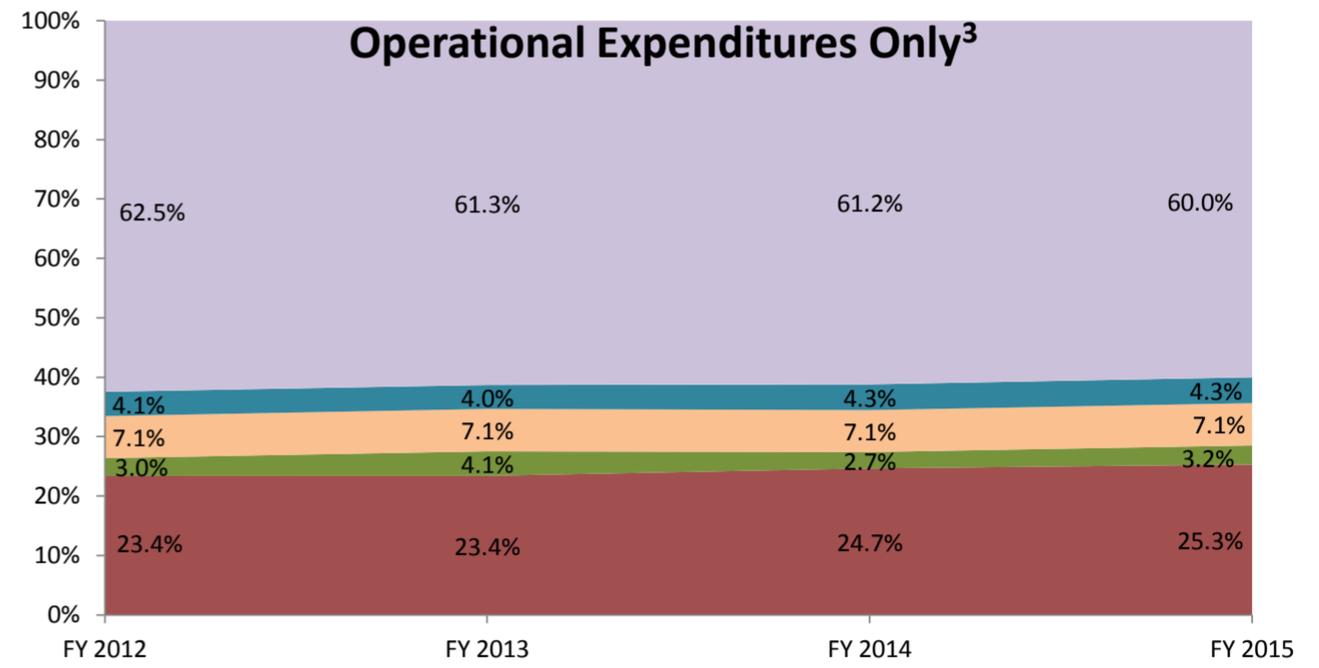
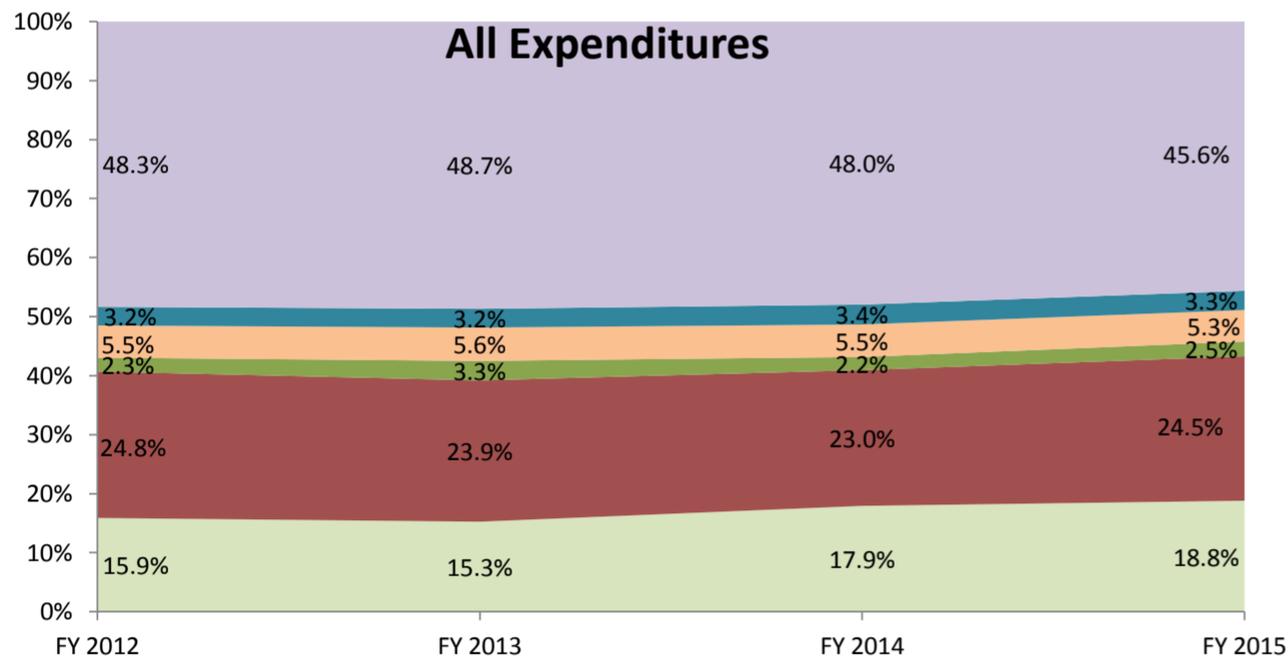


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Greensburg Community Schools (1730)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,646,427	50.3%	\$10,658,216	50.1%	\$11,596,948	48.3%	\$11,927,303	48.7%	\$11,914,907	48.0%	\$11,589,494	45.6%
Student Instructional Support	\$1,396,044	7.3%	\$1,706,559	8.0%	\$2,065,001	8.6%	\$2,162,470	8.8%	\$2,204,847	8.9%	\$2,182,940	8.6%
<b>Total</b>	<b>\$11,042,471</b>	<b>57.6%</b>	<b>\$12,364,775</b>	<b>58.1%</b>	<b>\$13,661,950</b>	<b>57.0%</b>	<b>\$14,089,773</b>	<b>57.5%</b>	<b>\$14,119,755</b>	<b>56.8%</b>	<b>\$13,772,434</b>	<b>54.2%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,531,486	23.6%	\$5,295,848	24.9%	\$6,516,182	27.2%	\$6,676,888	27.2%	\$6,266,981	25.2%	\$6,850,703	27.0%
Non Operational	\$3,592,976	18.7%	\$3,625,742	17.0%	\$3,810,592	15.9%	\$3,738,400	15.3%	\$4,455,082	17.9%	\$4,778,941	18.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$8,124,462</b>	<b>42.4%</b>	<b>\$8,921,590</b>	<b>41.9%</b>	<b>\$10,326,774</b>	<b>43.0%</b>	<b>\$10,415,288</b>	<b>42.5%</b>	<b>\$10,722,063</b>	<b>43.2%</b>	<b>\$11,629,644</b>	<b>45.8%</b>

<b>Grand Total</b>	<b>\$19,166,932</b>	<b>\$21,286,365</b>	<b>\$23,988,724</b>	<b>\$24,505,061</b>	<b>\$24,841,818</b>	<b>\$25,402,078</b>
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



- Non Operational
  - Other Overhead and Operational
  - Corporation Administration
  - School Administration
  - Other Student Instructional Support
  - Student Academic Achievement
- Other Overhead and Operational
  - Corporation Administration
  - School Administration
  - Other Student Instructional Support
  - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Greensburg Community Schools (1730)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
<b>Student Academic Achievement</b>											
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$405,164	\$489,734	NA	NA	20.9%				
11100 Regular Programs Elementary	\$2,786,573	\$3,908,689	\$3,354,000	\$3,082,688	10.6%	-21.1%	-8.1%				
11200 Regular Programs Middle/Junior High	\$1,309,982	\$1,860,206	\$1,827,493	\$1,791,593	36.8%	-3.7%	-2.0%				
11300 Regular Programs High School	\$1,714,871	\$2,695,658	\$2,873,443	\$2,800,116	63.3%	3.9%	-2.6%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$43,548	\$0	\$0	NA	NA	NA				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$0	\$7,636	\$23,343	NA	NA	205.7%				
11420 Regular Programs Vocational Education - Agriculture B	\$0	\$0	\$105,797	\$87,707	NA	NA	-17.1%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$118,425	\$161,808	\$183,008	\$185,172	56.4%	14.4%	1.2%				
11510 Regular Programs Vocational Education - Cooperative Education	\$55,515	\$61,073	\$83,238	\$83,663	50.7%	37.0%	0.5%				
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$75,276	\$85,508	NA	NA	13.6%				
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$88,100	\$75,591	NA	NA	-14.2%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$43,171	\$63,941	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$45,296	\$37,791	NA	NA	-16.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$667,921	\$768,466	\$899,747	\$775,696	16.1%	0.9%	-13.8%				
12350 Special Programs Physical Impairment - Homebound	\$5,998	\$1,304	\$0	\$340	-94.3%	-73.9%	NA				
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$0	\$50,495	\$57,347	NA	NA	13.6%				
12520 Special Programs Culturally Different - Compensatory	\$7,776	\$0	\$0	\$0	NA	NA	NA				
12810 Special Programs Special Education Preschool	\$51,961	\$56,958	\$84,321	\$84,443	62.5%	48.3%	0.1%				
12900 Special Programs Other Special Programs	\$64,243	\$109,053	\$192,004	\$243,547	279.1%	123.3%	26.8%				
13100 Adult/Cont. Ed. Programs Instruction	\$21,348	\$12,730	\$0	\$0	NA	NA	NA				
13900 Adult/Cont. Ed. Programs Other Adult/Continuing Ed. Program	\$23,726	\$25,631	\$38,632	\$39,019	64.5%	52.2%	1.0%				
14300 Summer School Programs High School	\$14,872	\$17,992	\$16,054	\$11,774	-20.8%	-34.6%	-26.7%				
16100 Remediation Remediation Testing	\$48,770	\$46,211	\$9,479	\$6,750	-86.2%	-85.4%	-28.8%				
16200 Remediation Preventive Remediation	\$12,148	\$11,892	\$22,969	\$10,579	-12.9%	-11.0%	-53.9%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$54,336	\$62,888	\$37,570	\$25,894	-52.3%	-58.8%	-31.1%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$35,110	\$47,360	\$155,800	\$165,493	371.4%	249.4%	6.2%				
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$0	\$0	\$17,595	\$0	NA	NA	NA				
17900 Pay. to Other Gov. Units in State Other	\$0	\$2,600	\$2,353	\$2,467	NA	-5.1%	4.8%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$8,301	\$0	\$122,033	\$122,075	1370.5%	NA	0.0%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$30,052	\$30,868	\$212,185	\$209,138	595.9%	577.5%	-1.4%				
22220 Instruction Library/Media Services - School Library	\$71,726	\$52,637	\$277,570	\$278,068	287.7%	428.3%	0.2%				
22230 Instruction Library/Media Services - Audiovisual	\$0	\$3,592	\$6,172	\$3,537	NA	-1.5%	-42.7%				
22240 Instruction Library/Media Services - Educational Television	\$0	\$0	\$30,859	\$32,193	NA	NA	4.3%				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$331,481	\$470,315	\$374,018	\$432,340	30.4%	-8.1%	15.6%				
22360 Instruction Instruc. Related Tech. - Network Support	\$8,447	\$0	\$0	\$0	NA	NA	NA				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$0	\$32,376	NA	NA	NA				
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$4,400	NA	NA	NA				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$4,118	\$79	\$4,127	NA	0.2%	5123.4%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$171,137	\$123,905	\$234,928	\$210,483	23.0%	69.9%	-10.4%				
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$80,808	NA	NA	NA				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$53,012	\$14,773	\$81,592	\$13,696	-74.2%	-7.3%	-83.2%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$405,438	\$0	\$0	\$0	NA	NA	NA				
<b>Student Academic Achievement Total</b>					<b>\$8,116,339</b>	<b>\$10,658,216</b>	<b>\$11,914,907</b>	<b>\$11,589,494</b>	<b>42.8%</b>	<b>8.7%</b>	<b>-2.7%</b>
<b>Student Instructional Support</b>											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$969	\$0	NA	NA	NA				
21130 Students Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$42,484	\$43,066	NA	NA	1.4%				
21220 Students Guidance Services - Counseling Services	\$195,864	\$277,629	\$326,006	\$332,632	69.8%	19.8%	2.0%				
21290 Students Guidance Services - Other Guidance Services	\$0	\$0	\$17,126	\$17,933	NA	NA	4.7%				
21340 Students Health Services - Nurse Services	\$49,961	\$67,040	\$91,674	\$90,775	81.7%	35.4%	-1.0%				
21390 Students Health Services - Other Health Services	\$5,477	\$4,683	\$5,450	\$5,498	0.4%	17.4%	0.9%				
21420 Students Psychological Services - Psychological Testing	\$67,211	\$91,236	\$132,362	\$130,008	93.4%	42.5%	-1.8%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$147,731	\$156,614	NA	NA	6.0%				

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Greensburg Community Schools (1730)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$72,971	\$49,929	NA	NA	-31.6%
21910 Students Other Support Services Students - Service Area Direction	\$5,666	\$78,434	\$0	\$0	NA	NA	NA
21990 Students Other Support Services Students - Other Student Services	\$0	\$790	\$0	\$0	NA	NA	NA
24100 School Administration Office of The Principal	\$806,913	\$1,186,747	\$1,368,074	\$1,356,486	68.1%	14.3%	-0.8%
<b>Student Instructional Support Total</b>	<b>\$1,131,092</b>	<b>\$1,706,559</b>	<b>\$2,204,847</b>	<b>\$2,182,940</b>	<b>93.0%</b>	<b>27.9%</b>	<b>-1.0%</b>
<b>Overhead and Operational</b>							
23110 General Administration Board of Education - Service Area Direction	\$567	\$2,980	\$3,289	\$1,090	92.5%	-63.4%	-66.8%
23120 General Administration Board of Education - Service Area Assistants	\$1,409	\$1,000	\$0	\$0	NA	NA	NA
23150 General Administration Board of Education - Legal Services	\$170	\$5,448	\$1,485	\$440	158.8%	-91.9%	-70.4%
23160 General Administration Board of Education - Promotion Expenses	\$610	\$0	\$7,197	\$8,300	1261.4%	NA	15.3%
23190 General Administration Board of Education - Other Governing Body Services	\$0	\$0	\$3,900	\$3,900	NA	NA	0.0%
23210 General Administration Executive Administration - Office of The Superintendent	\$287,876	\$383,619	\$338,979	\$436,945	51.8%	13.9%	28.9%
23220 General Administration Executive Administration - Community Relations	\$132	\$917	\$561	\$70	-47.0%	-92.4%	-87.5%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$2,765	\$36,294	\$7,317	\$4,666	68.7%	-87.1%	-36.2%
23290 General Administration Executive Administration - Other Executive Admin. Services	\$23,035	\$28,833	\$50,802	\$33,842	46.9%	17.4%	-33.4%
25110 Central Services Fiscal Services - Office of The Business Manager	\$62,885	\$106,409	\$114,183	\$119,401	89.9%	12.2%	4.6%
25160 Central Services Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$446	NA	NA	NA
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$2,906	\$2,032	\$451	\$104	-96.4%	-94.9%	-77.0%
25400 Central Services Planning, Research, Dev. and Evaluation	\$750	\$0	\$0	\$0	NA	NA	NA
25720 Central Services Personnel Services - Recruitment and Placement	\$0	\$0	\$1,338	\$3,823	NA	NA	185.7%
25730 Central Services Personnel Services - Personnel Services	\$1,408	\$1,500	\$0	\$0	NA	NA	NA
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$0	\$88	\$0	\$0	NA	NA	NA
25750 Central Services Personnel Services - Health Services	\$0	\$0	\$388	\$388	NA	NA	0.0%
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$0	\$6,177	(\$516)	NA	NA	-108.3%
25890 Central Services Other Technology Services	\$0	\$0	\$15,443	\$20,465	NA	NA	32.5%
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$56,165	\$76,632	\$101,883	\$102,561	82.6%	33.8%	0.7%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,481,618	\$1,948,112	\$2,216,177	\$2,259,404	52.5%	16.0%	2.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$0	\$0	\$260	\$0	NA	NA	NA
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$437,244	\$709,940	\$805,526	\$843,132	92.8%	18.8%	4.7%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$578	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$117,240	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$2,457	\$320	\$1,092	\$1,300	-47.1%	306.3%	19.1%
26700 Oper. & Maint. of Plant Serv. Insurance	\$202,410	\$116,547	\$155,644	\$163,415	-19.3%	40.2%	5.0%
27010 Student Transportation Service Area Direction	\$24,265	\$35,788	\$48,785	\$46,039	89.7%	28.6%	-5.6%
27100 Student Transportation Vehicle Operation	\$188,757	\$289,406	\$383,813	\$419,662	122.3%	45.0%	9.3%
27200 Student Transportation Monitoring Services	\$0	\$0	\$83,880	\$84,805	NA	NA	1.1%
27300 Student Transportation Vehicle Servicing and Maintenance	\$76,252	\$84,930	\$158,597	\$189,215	148.1%	122.8%	19.3%
27400 Student Transportation Purchase of School Buses	\$76,551	\$93,864	\$93,920	\$403,699	427.4%	330.1%	329.8%
27500 Student Transportation Insurance on Buses	\$3,200	\$0	\$25,656	\$27,282	752.6%	NA	6.3%
27700 Student Transportation Contracted Transportation Services	\$411,340	\$379,212	\$362,603	\$339,450	-17.5%	-10.5%	-6.4%
27900 Student Transportation Other Student Transportation Services	\$10,005	\$0	\$8,460	\$5,716	-42.9%	NA	-32.4%
27910 Student Transportation Bus Driver Training	\$1,352	\$1,586	\$1,111	\$1,922	42.2%	21.2%	73.0%
31100 Food Services Operations Service Area Direction	\$365,640	\$41,832	\$47,889	\$48,000	-86.9%	14.7%	0.2%
31200 Food Services Operations Food Preparation and Dispensing	\$37,634	\$418,854	\$538,818	\$572,278	1420.6%	36.6%	6.2%
31400 Food Services Operations Food Purchases	\$405,013	\$509,945	\$616,649	\$668,796	65.1%	31.2%	8.5%
31900 Food Services Operations Other Food Services	\$13,318	\$19,760	\$64,708	\$40,661	205.3%	105.8%	-37.2%
<b>Overhead and Operational Total</b>	<b>\$4,295,551</b>	<b>\$5,295,848</b>	<b>\$6,266,981</b>	<b>\$6,850,703</b>	<b>59.5%</b>	<b>29.4%</b>	<b>9.3%</b>
<b>Non Operational</b>							
33200 Category not Specified Community Recreation	\$0	\$198	\$490	\$438	NA	121.2%	-10.7%
33990 Other Community Services Other	\$7,572	\$642	\$4,831	\$1,508	-80.1%	134.8%	-68.8%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Greensburg Community Schools (1730)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
40100 Category not Specified Service Area Direction	\$2,502	\$0	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$46,153	\$75,129	\$37,640	\$14,755	-68.0%	-80.4%	-60.8%				
44000 Category not Specified Educational Specifications Dev.	\$2,620	\$3,235	\$0	\$550	-79.0%	-83.0%	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$476,655	\$147,565	\$725,659	\$523,563	9.8%	254.8%	-27.9%				
45300 Building Acq., Const. and Impr. Skilled Craft Employees	\$0	\$0	\$1,842	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$72,175	\$36,916	\$48,617	\$50,749	-29.7%	37.5%	4.4%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$97,770	\$79,776	\$79,716	\$65,294	-33.2%	-18.2%	-18.1%				
46000 Category not Specified Purchase of Moveable Equipment	\$5,321	\$953	\$0	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$419,671	\$677,452	\$830,014	\$1,282,617	205.6%	89.3%	54.5%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$0	\$112,697	NA	NA	NA				
51100 Principal on Debt Bonds	\$495,594	\$285,000	\$2,700,483	\$2,695,400	443.9%	845.8%	-0.2%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$3,024	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$538,095	\$80,301	\$0	\$0	NA	NA	NA				
52200 Interest on Debt Temporary Loans	\$153,823	\$0	\$0	\$0	NA	NA	NA				
52600 Interest on Debt Other DLGF Approved Debt	\$3,223	\$0	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$918,500	\$1,195,000	\$0	\$0	NA	NA	NA				
53150 Lease Rental Buildings-Interest	\$0	\$1,010,976	\$0	\$0	NA	NA	NA				
60700 Category not Specified Scholarships	\$353,301	\$29,576	\$25,789	\$31,370	-91.1%	6.1%	21.6%				
<b>Non Operational Total</b>					<b>\$3,592,976</b>	<b>\$3,625,742</b>	<b>\$4,455,082</b>	<b>\$4,778,941</b>	<b>33.0%</b>	<b>31.8%</b>	<b>7.3%</b>
<b>Prorated by Fund</b>											
26491 NA PERF - Academic Achievement	\$47,670	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$8,267	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$7,637	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$482,258	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$81,307	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$83,263	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$26,324	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$4,693	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$3,930	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$972,006	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$170,356	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$140,831	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$1,829	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$329	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$274	\$0	\$0	\$0	NA	NA	NA				
<b>Prorated by Fund Total</b>					<b>\$2,030,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>